

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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February 3, 2009

IN REPLY PLEASE

REFER TO FILE:

WW-2

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-67 (4-136), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2008-02

NEGOTIATED PROPERTY TAX EXCHANGE RESOLUTION (SUPERVISORIAL DISTRICT 5)

(3 VOTES)

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

- Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-67 (4-136) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is exempt from the California Environmental Quality Act.
- 2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-67 (4-136), Local Agency Formation Commission Designation 2008-02 to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors February 3, 2009 Page 2

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-67 (4-136) to the Los Angeles County Waterworks District No. 40, Antelope Valley (District), includes approximately 6.64 acres of vacant land in the City of Lancaster. This area is proposed for the construction of 22 single-family residences to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include County General Fund, the County of Los Angeles Public Library, and the Consolidated Fire Protection District of Los Angeles County; together with the Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, and the Antelope Valley-East Kern Water Agency. The annexation area is within the City of Lancaster Community Redevelopment Agency (CRA), Redevelopment Project Area #6, and as such, no property taxes will be transferred to the District until such time as the redevelopment project is terminated.

The Honorable Board of Supervisors February 3, 2009 Page 3

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

The Honorable Board of Supervisors February 3, 2009 Page 4

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,

M GAIL FARBER

Director of Public Works

GF:AA:ea

Attachment

c: Assessor

Chief Executive Office County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-67 (4-136) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-67 (4-136) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-67 (4-136) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-67 (4-136).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 3rd day of February, 2009, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.



SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles

Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.

County Counsel

Ву __

Deputy

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-67 (4-136) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, the followi	APPROVED, AND ADOPTEing vote:	D this <u>27</u>	day of August	, 2008, by
AYES:	3			
NOES:	Ð			
ABSENT:				
ABSTAIN:		Chairp	erson, Board of Direct	ctors

ATTEST:

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and Consolidated Fire Protection District of the Los Angeles County, together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-67 (4-136) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTI the following vote:	ED this 16 mg day of September, 2008, by
AYES: 3	
NOES: 0	
ABSENT: 2	
ABSTAIN: ()	
	Chairperson, Board of Trustees Antelope Valley Mosquito and Vector Control
ATTEST: Secretary	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-67 (4-136) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 0 day of 22, 2008, by the following vote:
AYES: 3 NOES: Ø ABSENT: 2
ABSTAIN: Chairperson, Board of Directors Antelope Valley Resource Conservation District
ATTEST:

Dantill Soldon
Secretary

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED AND ADOPTED this 14th day of 0ctober, 2008, by the following vote:

AYES:

Council Members: Mann, Marquez, Sileo, Vice Mayor Smith, Mayor Parris

NOTES:

None

ABSTAIN: None

ABSENT: None

R. Rex Parris, Mayor City of Lancaster

ATTEST:

City of Lancaster

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, AF the following	PPROVED, AND ADOPTED the vote:	nis <u>9</u> day of	September, 2008, by
AYES:	7		
NOES:	0		
ABSENT:	P		
ABSTAIN:	0	Chairperson, E Antelope Valley-Ea	Board of Directors st Kern Water Agency
ATTEST:			
Mofs	J.MeJ. ecretary		

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 ANTELOPE VALLEY 047.04 5878 July 1, 2009 40-67(4-136), LAFCO 2008-02	ct # 40 ANTEL	OPE VALLEY			
Waterworks District # 40, Antelope Valley Based on their 2007-08 Tax Sharing Ratios	0.005738766					
Accnt No. Taxing Agency	(1) (3 Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	0.442691920	44.2692%	0.005738766	0.002540505	-0.002577959	0.440113961
	0.000116181	0.0116%	0.005738766	0.0000000667	0.000000000	0.000116181
	0.029684283	2.9684%	0.005738766	0.000170351	-0.000170351	0.029513932
	0.178521741	17.8522%	0.005738766	0.001024495	-0.001024495	0.177497246
	0.006410165	0.6410%	0.005738766	0.000036786	0.000000000	0.006410165
LANCASTER CEN	0.001625887	0.1626%	0.005738766	0.0000009331	-0.000009331	0.001616556
	0.002046476	0.2046%	0.005738766	0.000011744	-0.000011744	0.002034732
-	0.000962227	0.0962%	0.005738766	0.0000005522	-0.0000005522	0.000956705
	0.067588245	6.7588%	0.005738766	0.000387873	-0.000387873	0.067200372
	0.019505127	1.9505%	0.005738766	0.000111935	-0.000111935	0.019393192
	0.000000000	0.0000%	0.005738766	0.000000000	Exempt	0.000000000
	0.000000000	0.0000%	0.005738766	0.000000000	Exempt	0.000000000
_	0.001439932	0.1440%	0.005738766	0.0000008263	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.005738766	0.000016400	Exempt	0.002857797
-	0.05055575	6.0559%	0.005/38/66	0.000348167	Exempt	0.060669275
528.00 CO.SCH.SERV.FDLANCASTER	0.008977427	0.897/%	0.005/38/66	0.000051519	Exempt	0.008977427
	0.0000782585	0.0070%	0.005/36/66	0.000004995	Exempt	0.0006/0385
-	0.033362363	0.0365%	0.003738766	0.000370333	Exempt	0.039362363
	0.048689311	4 8689%	0.005738766	0.000002033	Exempt	0.00000000
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.005738766	0.000158367	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.0000% 0.005738766	0.000000000	0.0000000000	0.004299210
Total	1.000000000	100.000%		0.005738766	-0.004299210	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Weighted share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 - ACO FUND 51.75 5878 July 1, 2009 40-67(4-136), LAFCO 2008-02	ct # 40 - ACO	D D			
Waterworks District # 40, ACO FUND Based on their 2007-08 Tax Sharing Ratios	0.005546063					
Accnt No.	(1) (3 Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL 1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	44.0114% 0.0116%	0.005546063	0.002440900	-0.002477095	0.437636866
7:30 CONSOL FILEPRO DIST.OF L.A.CO.	0.177497246	17.7497%	0.005546063	0.000984411	-0.000984411	0.176512836
7.31 LACFIRE-FFW 47.04 WATERWORKS DIST#40 - ANTELOPE VALLEY	0.006410165 0.004299210	0.6410%	0.005546063	0.000035551	0.0000000000	0.006410165
	0.001616556	0.1617%	0.005546063	0.000008966	-0.000008966	0.001607591
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR 68.05 ANTELOPE VY RESOURCE CONSER DIST	0.002034732 0.000956705	0.2035% 0.0957%	0.005546063	0.000011285	-0.000011285 -0.000005306	0.002023447
	0.067200372	6.7200%	0.005546063	0.000372698	-0.000372698	0.066827674
300.10 ANTELOPE VYEAST KERN WATER AGY 400.00 EDUCATIONAL REV ALIGMENTATION ED	0.019393192	1.9393%	0.005546063	0.000107556	-0.000107556 Evernot	0.019285636
	0.000000000	0.0000%	0.005546063	0.0000000000000	Exempt	0.000000000
_	0.001439932	0.1440%	0.005546063	0.000007986	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND 529 01 LANCASTER SCHOOL DISTRICT	0.002857797	0.2858%	0.005546063	0.000015850	Exempt	0.002857797
CO.SCH.SERV.FD	0.008977427	0.8977%	0.005546063	0.000049789	Exempt	0.008977427
	0.000870385	0.0870%	0.005546063	0.000004827	Exempt	0.000870385
	0.099382585	9.9383%	0.005546063	0.000551182	Exempt	0.099382585
717.06 CO.SCH.SERV.FD AN ELOPE VALLEY	0.000365094	0.0365%	0.005546063	0.0000002025	Exempt	0.000365094
ANTELOPE VY.J	0.027595942	2.7596%	0.005546063	0.000153049	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.0000% 0.005546063	0.000000000	0.000000000	0.004154846
Total	1.000000000	100.000%		0.005546063	-0.004154846	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Weighted share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.